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GOVERNMENT OF INDIA
 MINISTRY OF LAW

New Delhi, the 21st July, 1949
 ORDINANCE No. XVII OF 1949.

AN
 ORDINANCE

further to amend the Professions Tax Limitation Act, 1941, and to validate the imposition in the United Provinces of certain taxes on circumstances and property.

WHEREAS it has been judicially held that the tax on circumstances and property imposed under clause (b) of section 108 of the United Provinces District Boards Act, 1922 (U. P. Act X of 1922), is subject to the limitation of fifty rupees per annum prescribed in respect of tax on professions, trades, callings or employments by section 2 of the Professions Tax Limitation Act, 1941 (XX of 1941);

AND WHEREAS an emergency has arisen which makes it necessary further to amend the Professions Tax Limitation Act, 1941, for the purpose of excluding taxes on circumstances and property imposed in the United Provinces by municipal or district boards from the operation of section 2 of that Act and to validate the imposition thereof before the commencement of this Ordinance;

NOW, THEREFORE, in exercise of the powers conferred by section 42 of the Government of India Act, 1935 (26 Geo. 5, c.2), the Governor-General is pleased to make and promulgate the following Ordinance:—

1. Short title and commencement.—(1) This Ordinance may be called the Professions Tax Limitation (Amendment and Validation) Ordinance, 1949.

(2) It shall come into force at once.

2. Amendment of Schedule, Act XX of 1941.—In the Schedule to the Professions Tax Limitation Act, 1941 (hereinafter referred to as the said Act), after item 3, the following items shall be inserted, and shall be deemed always to have been inserted, namely:—

“3A. The tax on inhabitants assessed according to their circumstances and property, imposed under clause (ix) of sub-section (1) of section 128 of the United Provinces Municipalities Act, 1916 (U. P. Act II of 1916).

3B. The tax on persons assessed according to their circumstances and property, imposed under clause (b) of section 108 of the United Provinces District Boards Act, 1922 (U. P. Act X of 1922).”

3. Validation of imposition of tax on circumstances and property before commencement of this Ordinance.—Notwithstanding anything to the contrary in any other law for the time being in force,—

(i) no tax on circumstances and property imposed before the commencement of this Ordinance under clause (ix) of sub-section (7) of section 128 of the United Provinces Municipalities Act, 1916 (U. P. Act II of 1916), or clause (b) of section 108 of the United Provinces District Boards Act, 1922 (U.P. Act X of 1922), shall be deemed to be, or ever to have been, invalid merely on the ground that the tax imposed exceeded the limit of fifty rupees per annum prescribed by the said Act, and the validity of the imposition of any such tax shall not be called in question in any Court; and

(ii) no Court shall entertain any claim for the refund of any portion of the tax referred to in clause (i), merely on the ground that such portion is in excess of the limit referred to therein, or enforce any decree or order directing the refund on that ground of any portion of such tax.

C. RAJAGOPALACHARI,

Governor-General.

K. V. K. SUNDARAM,

Secy. to the Govt. of India.